

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

The 11th June, 2021

S.R.O. No. -In exercise of the powers conferred by section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, and on being satisfied that it is necessary in the public interest so to do, hereby make the following amendments in the notification of the Government of Odisha in the Finance Department, No. 11238-FIN-CT1-TAX-0043-2017, dated the 30th March, 2019, published in the Extraordinary issue No. 654 of the Odisha Gazette dated the 30th March, 2019 bearing S.R.O. No. 120/2019, namely:-

In the said notification, in the first para,-

- (i) for the words "***in whose case the liability to***", the words "**who shall**" shall be substituted; and
- (ii) for the words and commas "*shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier.*", the words and commas "**in the tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority or date of its first occupation, whichever is earlier, falls.**" shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 2nd day of June, 2021.

[No. 16002 -FIN-CT1-TAX-0002/2020]

By order of the Governor



Special Secretary to the Government

Memo No. 16003

/F.,

Date- 11.06.2021

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar/ the Deputy Director, Secretariat Press, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Ten copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.

Email- secretariatpressbbsr@gmail.com

Deputydirectorpp@rediffmail.com



Special Secretary to Government

Memo No. 16004

/F.,

Date- 11.06.2021

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.



Special Secretary to Government

Memo No. 16005

/F.,

Date- 11.06.2021

Copy forwarded to Shri Tapan Kumar Pattanaik, Sr. DPA, FID, Finance Department to upload the notification under GST in the portal of Finance Department.

Email- tkpattanaik@gmail.com



Special Secretary to Government